

EXHIBIT 14  
DATE 3/22/11  
SB 255

*G&S Oil, Inc.*

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February 7, 2011

House FWP Committee

Dear Committee Members:

*I am a small business owner in Central Montana. My name is Gary C. Smith. I have three stations in the communities of Roy, Grass Range and Winnett. The main part of our business is fuel and tires. Hunters and sportsmen are a tremendous part of the business. During the archery season the amount of business generated by the out of area hunters was one of the main things that would carry us through the slow times of January, February and March. Last year they dropped a pile of archery tags. We noticed a significant drop in our business at ALL three locations. We hear that they are going to drop any 10% - 20% more of the tags next year. That will probably be the last nail in our coffin!*

Sincerely,



Gary C. Smith  
President / Owner